

CYBIL L. FISHER
1609 Redstone Trail
Green Bay, Wisconsin 54313
Petitioner, *Pro Se*

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF WISCONSIN
GREEN BAY DIVISION**

CYBIL L. FISHER,)	Case No.
)	
Petitioner,)	
)	
)	
v.)	
)	
UNITED STATES OF AMERICA,)	PETITION TO QUASH IRS
INTERNAL REVENUE SERVICE, and)	THIRD PARTY SUMMONS
MICHAEL R. BAKE, Revenue Agent,)	
)	
Respondents.)	

PETITION TO QUASH IRS THIRD PARTY SUMMONS

COMES NOW CYBIL L. FISHER, Petitioner, *pro se*, and petitions this Court to quash an Internal Revenue Service Third Party Administrative Summons.

JURISDICTION

1. This Court has jurisdiction pursuant to Title 26 U.S.C. § 7609 and Title 5 U.S.C. § 552(a).¹
2. Venue is proper, because the custodian of records and records sought (the subject of this controversy) by the summons to the U.S. Bank NA., is within the United States District Court for the Eastern District of Wisconsin.

¹ All further references to Code Sections are to Title 26 unless otherwise noted.

PARTIES

3. The Petitioner in this action is CYBIL L. FISHER, (Fisher), whose address is 1609 Redstone Trail Green Bay, Wisconsin 54313.

4. The Respondents in this action are the United States of America, the Internal Revenue Service (hereinafter "IRS") and **MICHAEL R. BAKE, Revenue Agent** (Bake).

5. Bake is the IRS official that issued the alleged summons which is the subject of this controversy. Bake's mailing address is 440 Security Boulevard, Green Bay, Wisconsin.

6. The Third Party from whom IRS seeks records is:

a) U.S. Bank NA. whose address is 425 Pine Street, Green Bay, Wisconsin, 54301.

7. The third party summons was issued to U.S. Bank NA. on January 11, 2011. (See Exhibit "A" the IRS summons issued to U.S. Bank NA., a true and correct copy attached hereto.) On or about February 10, 2011 U.S. Bank NA is scheduled to comply with the IRS summons, surrendering Fisher's records to the IRS.

CAUSES OF ACTION AGAINST RESPONDENTS

For the Causes of Action against the Respondents, and each of them, Fisher alleges as follows:

I. First Cause of Action Against Respondents

8. The Summons set forth herein above, is in violation of the statutory summons process and should be quashed because IRS failed to give Fisher timely notices required by 26 U.S.C., Section 7609(a)(1), *i.e.*, 23 days notice prior to the date set to turn

over the records requested.. As a consequence Fisher was not given the opportunity to timely file a Petition to Quash the Summons pursuant to Section 7609(b)(1).

II. Second Cause of Action Against Respondents

9. The IRS is in violation of the statutory summons process as they failed to provide Fisher advance notice that contact with any of these third parties were to be made; and, failed to periodically provide Fisher with a record of persons contacted by IRS about Fisher as required by Section 7602(c)(1)&(2).

III. Third Cause of Action Against Respondents

10. Fisher alleges upon information and belief that the Summonses, and each of them, were issued while a referral for criminal prosecution to the Department of Justice is pending, which was made by the IRS in violation of Section 7602(d)(2)(A).

IV. Fourth Cause of Action Against Respondents

11. Because of the violations and abuses of the summonses process as alleged within paragraphs 8 through 11, inclusive, the IRS failed to meet the "GOOD FAITH" requirement of the *Powell*² standard.

V. Fifth Cause of Action Against Respondents

12. Respondents, contrary to law have caused, or will cause, Fisher' records to be turned over to U.S. Bank in violation of the Privacy Laws of the United States of America.

² *United States v. Powell*, 379 U.S. 48, 85 S.Ct. 248 (1964).

VI. Sixth Cause of Action Against Respondents


13. Respondents contrary to law will cause, or has caused, Fisher's records to be turned over to the U.S. Bank in violation of the Privacy Laws of the State of Wisconsin Article I, Section 11 and in violation of Fisher's United States Constitutionally protected rights under the 4th Amendment of the U.S. Constitution.

PRAYER FOR RELIEF

Wherefore, Fisher respectfully requests that this Court:

1. QUASH the third party administrative summonses of January 11, 2012, to U.S. Bank NA. for the records pertaining to CYBIL L. FISHER, and;
2. Grant any and all other relief that the Court deems just and prudent, the foregoing considered.

Dated: Feb 1, 2011

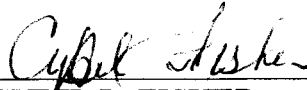

CYBIL L. FISHER, *Pro Se* Petitioner
1609 Redstone Trail
Green Bay, Wisconsin 54313

CERTIFICATE OF SERVICE

I, CYBIL L. FISHER, certify that **pursuant to IRC §7609(b)(2)(B)** true copies of the attached "Petition To Quash IRS Third Party Summons" have been served, on this 1th day of February, 2012, via Certified Mail to each of the following parties:

Cert. Mail # 7010 3090 0003 7292 3586
U.S. Bank NA.
P.O. Box 5170
Simi Valley, CA 93602

Cert. Mail # 7011 1150 0000 0162 6953
Internal Revenue Service, MICHAEL R. BAKE
3971 Research Park Drive, Suite B
Ann Arbor, MI 48108-2219



CYBIL L. FISHER, *pro se*
1609 Redstone Trail
Green Bay, Wisconsin 54313

cc: Clerk of Court Jon W. Sanfilippo
Jefferson Court Building
125 S. Jefferson St., Rm. 102
Green Bay, WI 54301-4541
Tel. (920) 884-3720